

ID: CCA\_2010060810435754

Number: **201028031**

Release Date: 7/16/2010

Office:

UILC: 6231.03-00

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**From:**

**Sent:** Tuesday, June 08, 2010 10:44:00 AM

**To:**

**Cc:**

**Subject:** RE: IRC 1446 QUESTIONS.

- 1) Yes, the partnership entity is, under these circumstances, the taxpayer. The Service should use F870-P
- 2) Yes, the adjustments should still appear in the FPAA. They are adjustments to partnership items that may, indirectly, affect the liability of the other "partners".
- 3) Yes, see #2.
- 4) Yes, see #2. The liability of the partnership entity for withholding is a partnership item.
- 5) As stated above, we take the position that the withholding is a partnership item. To the extent that a Court, in an FPAA proceeding determines that the withholding is an affected item, section 6229(d) will have tolled the limitations period to issue the affected item notice of deficiency.
- 6) Yes.